

859, 72 Stat. 1381, as amended (26 U.S.C. 5367))

(Approved by the Office of Management and Budget under control number 1512-0298)

§ 24.323 Excise Tax Return form.

A proprietor who removes wine subject to tax shall prepare an ATF F 5000.24, Excise Tax Return, unless exempted under the provisions of § 24.273. Any increase or decrease in tax due to previous return errors or for authorized credits will be shown on the return. The ATF F 5000.24 will be prepared and filed by the proprietor in accordance with the instructions printed on the form. (August 16, 1954, ch. 736, 68A Stat. 775, as amended, 777, as amended, 391, as amended, 917, as amended (26 U.S.C. 5061, 7805))

(Approved by the Office of Management and Budget under control numbers 1512-0467 and 1512-0492)

PART 25—BEER

Subpart A—Scope of Regulations

Sec.

- 25.1 Production and removal of beer.
- 25.2 Territorial extent.
- 25.3 Forms prescribed.
- 25.4 Related regulations.
- 25.5 OMB control numbers assigned under the Paperwork Reduction Act.
- 25.6 Delegations of the Director.

Subpart B—Definitions

- 25.11 Meaning of terms.

STANDARDS FOR BEER

- 25.15 Materials for the production of beer.

Subpart C—Location and Use of Brewery

- 25.21 Restrictions on location.
- 25.22 Continuity of brewery.
- 25.23 Restrictions on use.
- 25.24 Storage of beer.
- 25.25 Operation of a tavern on brewery premises.

Subpart D—Construction and Equipment

CONSTRUCTION

- 25.31 Brewery buildings.

EQUIPMENT

- 25.35 Tanks.
- 25.36 Empty container storage.

Subpart E—Measurement of Beer

- 25.41 Measuring system required.
- 25.42 Testing of measuring devices.

Subpart F—Miscellaneous Provisions

- 25.51 Right of Entry and Examination.
- 25.52 Variations from requirements.

SAMPLES

- 25.53 Submissions of samples of fermented products.

FORMULAS

- 25.55 Formulas for fermented products.
- 25.56 Filing of formulas.
- 25.57 Formula information.
- 25.58 New and superseding formulas.

Subpart G—Qualification of a Brewery

ORIGINAL QUALIFICATION

- 25.61 General requirements for notice.
- 25.62 Data for notice.
- 25.63 Notice of registration.
- 25.64 Maintenance of notice file.
- 25.65 Power of attorney.
- 25.66 Organizational documents.
- 25.67 Statement of process.
- 25.68 Description of brewery.

CHANGES AFTER ORIGINAL QUALIFICATION

- 25.71 Amended or superseding notices.
- 25.72 Change in proprietorship.
- 25.73 Change in partnership.
- 25.74 Change in stockholders.
- 25.75 Change in officers and directors.
- 25.76 Change in statement of process.
- 25.77 Change in location.
- 25.78 Change in premises.

ALTERNATION OF OPERATIONS

- 25.81 Alternation of brewery and bonded or taxpaid wine premises.

DISCONTINUANCE OF BUSINESS

- 25.85 Notice of permanent discontinuance.

Subpart H—Bonds and Consents of Surety

- 25.91 Requirement for bond.
- 25.92 Consent of surety.
- 25.93 Penal sum of bond.
- 25.94 Strengthening bonds.
- 25.95 New bond.
- 25.96 Superseding bond.
- 25.97 Continuation certificate.
- 25.98 Surety or security.
- 25.99 Filing powers of attorney.

DISAPPROVAL OR TERMINATION OF BONDS OR CONSENTS OF SURETY

- 25.101 Disapproval of bonds or consents of surety.
- 25.102 Termination of surety's liability.